

**2009 MUNICIPAL DATA SHEET**

(Must Accompany 2009 Budget)

MUNICIPALITY: BOROUGH OF HIGHTSTOWN COUNTY: MERCER

<u>ROBERT F. PATTEN</u> Mayor's Name	<u>12/31/10</u> Term Expires
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Governing Body Members	
Name	Term Expires
<u>WALTER L. SIKORSKI-COUNCIL PRESIDENT</u>	<u>12/31/2010</u>
<u>M. JEFFREY BOND</u>	<u>12/31/2010</u>
<u>ISABEL MCGINTY</u>	<u>12/31/2011</u>
<u>LAWRENCE D. QUATTRONE</u>	<u>12/31/2009</u>
<u>DAVID SCHNEIDER</u>	<u>12/31/2009</u>
<u>MICHAEL THEOKAS</u>	<u>12/31/2011</u>

Municipal Officials	
<u>CANDACE B. GALLAGHER</u> Municipal Clerk	<u>5/15/1995</u> Date of Orig. Appt. <u>C0954</u> Cert. No.
<u>KATHRYN MONZO</u> Tax Collector	<u>T-1562</u> Cert. No.
<u>GEORGE J. LANG</u> Chief Financial Officer	<u>N-227</u> Cert. No.
<u>WILLIAM E. ANTONIDES, JR.</u> Registered Municipal Accountant	<u>417</u> Lic. No.
<u>FREDERICK RAFFETTO, ESQ.</u> Municipal Attorney	

**Official Mailing Address of Municipality**

148 N. MAIN STREET  
HIGHTSTOWN, NEW JERSEY 08520  
Fax #: (609) 371-0267

Please attach this to your 2009 Budget and Mail to:

Director, Division of Local Government Services  
Department of Community Affairs  
P.O. Box 803  
Trenton, NJ 08625

**2009 MUNICIPAL BUDGET**

Municipal Budget of the BOROUGH of HIGHTSTOWN, County of MERCER for the Fiscal Year 2009.

It is hereby certified that the Budget and Capital Budget annexed hereto and hereby made a part hereof is a true copy of the Budget and Capital Budget approved by resolution of the Governing Body on the 30TH day of MARCH, 2009 and that public advertisement will be made in accordance with the provisions of N.J.S. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

CANDACE B. GALLAGHER, CLERK  
148 N. MAIN STREET  
Address  
HIGHTSTOWN, NEW JERSEY 08520  
Address  
(609) 490-5100  
Phone Number

Certified by me, this 30TH day of MARCH, 2009

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, and the total of anticipated revenues equals the total of appropriations.

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, the total of anticipated revenues equals the total of appropriations and the budget is in full compliance with the Local Budget Law, N.J.S. 40A:4-1 et seq.

Certified by me, this 30TH day of MARCH, 2009

Certified by me, this 30TH day of MARCH, 2009

WILLIAM E. ANTONIDES JR., RMA  
Address  
2807 HURLEY POND RD, STE. 200, P.O. BOX 1137  
WALL, NEW JERSEY 07719  
Address  
(732) 681-0980  
Phone Number

GEORGE J. LANG, CHIEF FINANCIAL OFFICER

DO NOT USE THESE SPACES

**CERTIFICATION OF ADOPTED BUDGET**

*(Do not advertise this Certification form)*

**CERTIFICATION OF APPROVED BUDGET**

It is hereby certified that the amount to be raised by taxation for local purposes has been compared with the approved Budget previously certified by me and any changes required as a condition to such approval have been made. The adopted budget is certified with respect to the foregoing only.

It is hereby certified that the Approved Budget made part hereof complies with the requirements of law, and approval is given pursuant to N.J.S. 40A:4-79.

STATE OF NEW JERSEY  
Department of Community Affairs  
Director of the Division of Local Government Services

STATE OF NEW JERSEY  
Department of Community Affairs  
Director of the Division of Local Government Services

Dated: \_\_\_\_\_, 2009

By: \_\_\_\_\_

Dated: \_\_\_\_\_, 2009

By: \_\_\_\_\_

**MUNICIPAL BUDGET NOTICE**

**Section 1.**

Municipal Budget of the BOROUGH of HIGHTSTOWN, County of MERCER for the Fiscal Year 2009.

Be It Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2009;

Be It Further Resolved, that said Budget be published in the TRENTON TIMES

in the issue of May 4, 2009

The Governing Body of the BOROUGH of HIGHTSTOWN does hereby approve the following as the Budget for the year 2009;

RECORDED VOTE  
(Insert last name)

Ayes {  
  SIKORSKI  
  BOND  
  MCGINTY  
  QUATTRONE  
  SCHNEIDER  
  THEOKAS

Nays { NONE

Abstained { NONE

Absent { NONE

Notice is hereby given that the Budget and Tax Resolution was approved by the BOROUGH COUNCIL of the BOROUGH of HIGHTSTOWN, County of MERCER, on MARCH 30, 2009.

A Hearing on the Budget and Tax Resolution will be held at HIGHTSTOWN BOROUGH HALL  
148 N. MAIN STREET, HIGHTSTOWN, NJ, on May 18, 2009 at

(A.M.)  
7:00 o'clock (P.M.) at which time and place objections to said Budget and Tax Resolution for the year 2009 may be presented by taxpayers or other interested persons.

**EXPLANATORY STATEMENT**

**SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET**

	YEAR 2009
<b>General Appropriations For: (Reference to Item and sheet number should be omitted in advertised budget)</b>	XXXXXXXXXXXXXX
<b>1. Appropriations within "CAPS" -</b>	XXXXXXXXXXXXXX
<b>(a) Municipal Purposes {(Item H-1, Sheet 19) (N.J.S. 40A:4-45.2)}</b>	4,605,896.75
<b>2. Appropriations excluded from "CAPS"</b>	XXXXXXXXXXXXXX
<b>(a) Municipal Purposes {(Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended)}</b>	1,005,630.18
<b>(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)</b>	-
<b>Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)</b>	1,005,630.18
<b>3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated 97.46% Percent of Tax Collections</b>	375,000.00
<b>4. Total General Appropriations (Item 9, Sheet 29)</b>	5,986,526.93
<b>5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)</b>	2,208,190.15
<b>6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)</b>	XXXXXXXXXXXXXX
<b>(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)</b>	3,778,336.78
<b>(b) Addition to Local District School Tax (Item 6(b), Sheet 11)</b>	-

**SUMMARY OF 2008 APPROPRIATIONS EXPENDED AND CANCELED**

	General Budget	Water-Utility	Water-Sewer Utility	XXXXXXX Utility
<b>Budget Appropriations - Adopted Budget</b>	6,040,022.95		2,981,566.52	
<b>Budget Appropriations Added by N.J.S. 40A:4-87</b>	6,754.05			
<b>Emergency Appropriations</b>				
<b>Total Appropriations</b>	6,046,777.00		2,981,566.52	
<b>Expenditures:</b>				
<b>Paid or Charged (Including Reserve for     Uncollected Taxes)</b>	5,783,907.46		2,879,564.31	
<b>Reserved</b>	242,945.24		94,431.13	
<b>Unexpended Balances Canceled</b>	19,924.30		7,571.08	
<b>Total Expenditures and Unexpended     Balances Canceled</b>	6,046,777.00		2,981,566.52	
<b>Overexpenditures*</b>				

Explanations of Appropriations for  
"Other Expenses"

The amounts appropriated under the title of "Other Expenses" are for operating costs other than "Salaries & Wages".

Some of the items included in "Other Expenses" are:

- Materials, supplies and non-bondable equipment;
- Repairs and maintenance of buildings, equipment, roads, etc.
- Contractual services for garbage and trash removal, fire hydrant service, aid to volunteer fire companies, etc.;
- Printing and advertising, utility services, insurance and many other items essential to the services rendered by municipal government.

**BUDGET MESSAGE**

2009 CAP CALCULATION		Summary Levy Cap Calculation	
Amount on which CAP is calculated per State	\$ 4,198,086.00	<b>Levy Cap Calculation</b>	
CAP BASE Adjustment - Police and Firemens Retirement System	256,889.00	Prior Year Amount to be Raised by Taxation for Municipal Purposes	\$3,458,702
CAP BASE Adjustment - Public Employees' Retirement System	107,745.00	Less: Prior Year Capital Improvement Fund & Down Payments	\$20,000
Amount on which CAP is calculated	\$ 4,562,720.00	Less: Prior Year Recycling Tax	\$4,450
2.5% CAP	114,068.00	Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation	\$3,434,252
1% CAP	45,627.20	Plus: 4% Cap increase	\$137,370
	\$ 4,722,415.20	Plus: Prior Year Extraordinary Aid Award	\$200,000
2007 CAP Bank	86,401.26	<b>Adjusted Tax Levy Prior to Exclusions</b>	\$3,771,622
2008 CAP Bank	157,908.82	Exclusions:	
Allowable Operating Appropriations Before Additional Exceptions Per (N.J.S.A. 40A:4-45.3)	\$ 4,966,725.28	Change in debt service and existing county leases (+/-)	-\$37,222
Assessed Valuation of New Construction times the Local Purpose Tax Rate	45,947.05	Offsets to State formula aid loss	\$16,230
TOTAL 2009 CAP	\$ 5,012,672.33	Allowable pension increases	\$34,495
TOTAL APPROPRIATIONS INSIDE CAP	4,605,896.75	Recycling Tax appropriation	\$4,500
UNDER CAP	\$ 406,775.58	Capital Improvement Fund and/or Down Payment on Improvements	\$20,000
		Add Total Exclusions	\$38,003
		Less Prior Year Extraordinary Aid Award	\$11,921
		Less Cancelled or Unexpended Exclusions	\$11,921
		<b>Adjusted Tax Levy</b>	\$3,797,704
		Additions:	
		New Ratables - Increase in Valuations (New Construction and Additions)	\$2,880,693
		Prior Year's Local Municipal Purpose Tax Rate (per \$100)	\$1,595
		New Ratable Adjustment to Levy	\$45,947
		LFB Approved Statewide Blanket Waiver	\$0
		Waiver application amount	\$0
		<b>Maximum Allowable Amount to be Raised by Taxation</b>	\$3,843,651
		Amount to be Raised by Taxation for Municipal Purposes	\$3,778,337

**Analysis of Compensated Absence Liability**

**Legal basis for benefit  
(check applicable items)**

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreements
Police	314	\$ 109,896.33	X		
Police	24	10,116.28			X
Nurse	53	12,402.99			X
Police Communications	126	21,350.53	X		
Administration - Public Works	275	89,041.20		X	
Public Works	217	33,667.08	X		
Administration - AWWTP	266	68,928.91		X	
Administration - AWWTP	33	4,416.20	X		
AWWTP	55	13,559.37	X		
Administration	395	113,119.71		X	
Administration - Construction	26	5,848.38			X
Police Administration	4	658.00	X		
<b>Totals</b>	1,788 days	\$ 483,004.98			
		<b>Total Funds Reserved as of end of 2008</b>	-0-		
		<b>Total Funds Appropriated in 2009</b>	\$ 90,000.00		

**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2008
		2009	2008	
<b>1. Surplus Anticipated</b>	<b>08-101</b>	385,000.00	490,000.00	490,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b>	<b>08-102</b>	-	-	-
<b>Total Surplus Anticipated</b>	<b>08-100</b>	385,000.00	490,000.00	490,000.00
<b>3. Miscellaneous Revenues - Section A: Local Revenues</b>	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Licenses:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Alcoholic Beverages	<b>08-103</b>	7,500.00	7,500.00	7,750.00
Other	<b>08-104</b>	14,000.00	12,000.00	15,650.00
Fees and Permits	<b>08-105</b>	22,000.00	22,000.00	35,692.15
Fines and Costs:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Municipal Court	<b>08-110</b>	300,000.00	290,000.00	317,806.15
Other	<b>08-109</b>	-	-	-
Interest and Costs on Taxes	<b>08-112</b>	60,000.00	50,000.00	75,177.57
Interest and Costs on Assessments	<b>08-115</b>	-	-	-
Parking Meters	<b>08-111</b>	-	-	-
Interest on Investments and Deposits	<b>08-113</b>	35,000.00	77,000.00	38,885.39
Anticipated Utility Operating Surplus	<b>08-114</b>	-	-	-
Lease of Borough-Owned Property - Cell Tower	<b>08-115</b>	52,800.00	52,800.00	63,200.00
<b>Total Section A: Local Revenues</b>	<b>08-001</b>	491,300.00	511,300.00	554,161.26
<b>3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations</b>				
Extraordinary Aid (N.J.S.A. 52:27D-118.35)	<b>09-204</b>	-	200,000.00	200,000.00
Consolidated Municipal Property Tax Relief Aid	<b>09-200</b>	234,068.00	281,480.00	281,480.00
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	<b>09-202</b>	398,930.00	367,748.00	367,748.00
Supplemental Energy Receipts Tax	<b>09-203</b>	-	-	-
Municipal Homeland Security Assistance Aid-2007	<b>09-205</b>	-	50,000.00	50,000.00
<b>Total Section B: State Aid Without Offsetting Appropriations</b>	<b>09-001</b>	632,998.00	899,228.00	899,228.00
<b>3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S. 40A:4-36 and N.J.A.C. 5:23-4.17)</b>	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	<b>08-160</b>	110,000.00	120,000.00	118,315.00
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	<b>08-002</b>	110,000.00	120,000.00	118,315.00
<b>3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services - Shared Service Agreements Offset With Appropriations:</b>	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Interlocal Services Agreement - 911 Cranbury Township	<b>42-305</b>	128,450.00	118,950.00	118,950.00
Interlocal Services Agreement - EMS Washington Township Billing Revenues	<b>42-311</b>	20,000.00	15,500.00	43,063.37
<b>Total Section D: Shared Service Agreements Offset With Appropriations</b>	<b>11-001</b>	148,450.00	134,450.00	162,013.37
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations:</b>	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Recycling Tonnage Grant	<b>10-701</b>	-	5,384.82	5,384.82
Drunk Driving Enforcement Fund	<b>10-745</b>	-	10,457.77	10,457.77
Clean Communities Program	<b>10-770</b>	5,975.18	5,944.88	5,944.88
Alcohol Education and Rehabilitation Fund	<b>10-702</b>	-	13,011.56	13,011.56
Body Armor Grant	<b>10-710</b>	-	2,848.49	2,848.49
JIF Safety Grant	<b>10-711</b>	-	1,652.00	1,652.00
Over the Limit - Under Arrest	<b>10-719</b>	-	5,000.00	5,000.00
Healthy Hightstown Program	<b>10-720</b>	-	2,500.00	2,500.00
Click It or Ticket Grant	<b>10-721</b>	-	4,000.00	4,000.00
SHARE Program Grant	<b>10-722</b>	10,000.00	45,873.00	45,873.00
<b>Total Section F: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Public and Private Revenues</b>	<b>10-001</b>	15,975.18	96,672.52	96,672.52

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2008
		2009	2008	
<b>3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Other Special Items:</b>	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Utility Operating Surplus of Prior Year	08-116	-	-	-
Uniform Fire Safety Act	08-106	9,943.83	9,311.44	9,476.28
CATV-Franchise Fee	08-116	39,895.08	16,954.77	16,954.77
The Peddie School School-Gift	08-107	23,000.00	23,000.00	23,000.00
Hightstown Housing Authority - Payment of Lieu of Taxes	08-108	23,225.81	24,237.00	24,517.00
Sale of Borough Property	08-109	-	7,701.00	7,701.00
Verizon Franchise Fee	08-110	13,402.25	5,220.61	5,220.61
Comcast Renewal	08-111	15,000.00	-	-
<b>Total Section G: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Other Special Items</b>	<b>08-004</b>	<b>124,466.97</b>	<b>86,424.82</b>	<b>86,869.66</b>

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2008
		2009	2008	
<b>Summary of Revenues</b>	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	<b>08-101</b>	<b>385,000.00</b>	<b>490,000.00</b>	<b>490,000.00</b>
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)</b>	<b>08-102</b>	-	-	-
<b>3. Miscellaneous Revenues:</b>	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	491,300.00	511,300.00	554,161.26
Total Section B: State Aid Without Offsetting Appropriations	09-001	632,998.00	899,228.00	899,228.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	110,000.00	120,000.00	118,315.00
Total Section D: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	148,450.00	134,450.00	162,013.37
Total Section E: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-
Total Section F: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	15,975.18	96,672.52	96,672.52
Total Section G: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	124,466.97	86,424.82	86,869.66
<b>Total Miscellaneous Revenues</b>	<b>13-099</b>	<b>1,523,190.15</b>	<b>1,848,075.34</b>	<b>1,917,259.81</b>
<b>4. Receipts from Delinquent Taxes</b>	<b>15-499</b>	<b>300,000.00</b>	<b>250,000.00</b>	<b>270,151.02</b>
<b>5. Subtotal General Revenues (Items 1, 2, 3, and 4)</b>	<b>13-199</b>	<b>2,208,190.15</b>	<b>2,588,075.34</b>	<b>2,677,410.83</b>
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>	XXXXXXXX			
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	3,778,336.78	3,458,701.66	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXXX
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	<b>07-199</b>	<b>3,778,336.78</b>	<b>3,458,701.66</b>	<b>3,510,189.15</b>
<b>7. Total General Revenues</b>	<b>13-299</b>	<b>5,986,526.93</b>	<b>6,046,777.00</b>	<b>6,187,599.98</b>

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2008	
		for 2009	for 2008	for 2008 By Emergency Appropriations	Total for 2008 As Modified By All Transfers	Paid or Charged	Reserved
<b>(A) Operations - within "CAPS"</b>							
<b>GENERAL GOVERNMENT:</b>							
<b>General Administration</b>	<b>20-100</b>						
Salaries and Wages	20-100-1	17,000.00	16,850.00	-	16,850.00	13,693.17	3,156.83
Other Expenses	20-100-2	350.00	500.00	-	500.00	338.90	161.10
<b>Mayor and Council:</b>	<b>20-110</b>						
Salaries and Wages	20-110-1	11,700.00	9,990.00	-	9,990.00	9,989.00	1.00
Other Expenses	20-110-2	900.00	1,800.00	-	1,800.00	691.00	1,109.00
<b>Municipal Clerk</b>	<b>20-120</b>						
Salaries and Wages	20-120-1	75,200.00	75,050.00	-	75,050.00	74,247.39	802.61
Other Expenses	20-120-2	6,000.00	7,700.00	-	4,800.00	4,512.11	287.89
<b>Elections</b>	<b>20-120</b>						
Other Expenses	20-120-2	2,400.00	2,400.00	-	2,400.00	2,327.06	72.94
<b>Office Supplies &amp; Paper Products</b>	<b>20-100</b>						
Other Expenses	20-100-2	13,700.00	11,850.00	-	14,560.00	13,652.33	907.67
<b>Financial Administration</b>	<b>20-130</b>						
Salaries and Wages	20-130-1	89,100.00	103,300.00	-	103,300.00	103,299.81	0.19
Other Expenses	20-130-2	6,500.00	4,950.00	-	4,950.00	4,770.50	179.50
<b>Audit Services</b>	<b>20-135</b>						
Other Expenses	20-135-2	14,000.00	14,000.00	-	14,000.00	4,735.00	9,265.00
<b>Grant Writing &amp; Administration</b>	<b>20-100</b>						
Other Expenses	20-100-2	3,000.00	8,000.00	-	3,484.50	1,705.00	1,779.50
<b>Central Computer (Data Processing/Info Tech)</b>	<b>20-140</b>						
Salaries and Wages	20-140-1	3,600.00	3,600.00	-	3,600.00	3,599.02	0.98
Other Expenses	20-140-2	15,000.00	15,600.00	-	15,600.00	14,528.76	1,071.24
<b>Collection of Taxes:</b>	<b>20-145</b>						
Salaries and Wages	20-145-1	36,750.00	15,250.00	-	15,250.00	10,664.79	4,585.21
Other Expenses	20-145-2	3,950.00	5,550.00	-	5,550.00	5,535.77	14.23
<b>Assessment of Taxes:</b>	<b>20-150</b>						
Salaries and Wages	20-150-1	12,500.00	11,950.00	-	11,950.00	11,902.54	47.46
Other Expenses	20-150-2	8,350.00	7,000.00	-	7,000.00	3,289.49	3,710.51

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations within "CAPS" - (continued)	FCOA	Appropriated				Expended 2008	
		for 2009	for 2008	for 2008 By Emergency Appropriations	Total for 2008 As Modified By All Transfers	Paid or Charged	Reserved
<b>Interest on Tax Appeals</b>	<b>20-152</b>						
Other Expenses	20-152-2	100.00	100.00	-	100.00	-	100.00
<b>Legal Services and Costs</b>	<b>20-155</b>						
Salaries and Wages	20-155-1	-	-	-	-	-	-
Other Expenses	20-155-2	38,800.00	40,000.00	-	43,900.00	41,213.00	2,687.00
<b>Litigation</b>	<b>20-155</b>						
Other Expenses	20-155-2	37,500.00	37,450.00	-	27,050.00	25,527.27	1,522.73
<b>Engineering Services and Costs:</b>	<b>20-165</b>						
Other Expenses	20-165-2	19,300.00	15,600.00	-	15,600.00	15,600.00	-
<b>Historical Commission</b>	<b>20-175</b>						
Other Expenses	20-175-2	1,200.00	1,200.00	-	1,200.00	738.01	461.99
<b>Municipal Land Use Law (N.J.S.A. 40:55D-1)</b>							
<b>Planning Board:</b>	<b>21-180</b>						
Salaries and Wages	21-180-1	29,000.00	17,000.00	-	17,000.00	16,999.54	0.46
Other Expenses	21-180-2	11,500.00	19,850.00	-	20,250.00	17,972.44	2,277.56
<b>Insurance:</b>							
Insurance Deductibles	23-210-2	3,000.00	3,000.00	-	3,000.00	1,000.00	2,000.00
Unemployment Insurance	23-225-2	5,000.00	5,000.00	-	5,000.00	5,000.00	-
General Liability	23-210-2	34,950.00	37,900.00	-	37,900.00	37,867.08	32.92
Workers Compensation	23-210-2	83,400.00	76,850.00	-	76,850.00	76,812.62	37.38
Other Liability/Surety Premiums	23-210-2	-	1,000.00	-	1,000.00	-	1,000.00
Employee Group Health	23-210-2	486,500.00	359,100.00	-	359,100.00	356,436.19	2,663.81
<b>PUBLIC SAFETY FUNCTIONS:</b>							
<b>Police Department</b>	<b>25-240</b>						
Salaries and Wages	25-240-1	1,417,280.00	1,375,000.00	-	1,375,000.00	1,374,999.69	0.31
Other Expenses	25-240-2	48,686.00	54,970.00	-	54,470.00	44,428.84	10,041.16
<b>Police Fire &amp; Radio Communications</b>	<b>25-250</b>						
Salaries and Wages	25-250-1	104,000.00	101,000.00	-	101,000.00	97,527.48	3,472.52
Other Expenses	25-250-2	4,714.00	5,400.00	-	5,400.00	4,538.00	862.00
<b>Office of Emergency Management</b>	<b>25-252</b>						
Other Expenses	25-252-2	250.00	250.00	-	250.00	-	250.00
<b>Fire Department</b>	<b>25-252</b>						
Other Expenses	25-252-2	34,070.00	31,070.00	-	31,070.00	29,885.36	1,184.64
<b>Aid to Fire Department</b>	<b>25-252</b>						
Other Expenses	25-252-2	5,000.00	4,500.00	-	4,700.00	4,700.00	-
<b>Uniform Fire Safety Act (P.L. 1983, Ch. 383):</b>	<b>25-265</b>						
Salaries and Wages	25-265-1	15,000.00	16,000.00	-	14,220.00	14,219.30	0.70
Other Expenses	25-265-2	3,350.00	3,775.00	-	3,775.00	3,512.53	262.47
<b>First Aid Organization</b>	<b>25-260</b>						
Other Expenses	25-260-2	13,100.00	13,650.00	-	13,650.00	12,417.50	1,232.50
<b>First Aid Contribution</b>	<b>25-260</b>						
Other Expenses	25-260-2	1,500.00	1,500.00	-	1,500.00	1,400.00	100.00
<b>Municipal Prosecutor</b>	<b>25-275</b>						
Salaries and Wages	25-275-1	14,400.00	14,400.00	-	14,400.00	14,400.00	-
<b>PUBLIC WORKS FUNCTIONS:</b>							
<b>Streets and Roads Maintenance:</b>	<b>26-290</b>						
Salaries and Wages	26-290-1	135,100.00	130,600.00	-	130,600.00	128,968.72	1,631.28
Other Expenses	26-290-2	23,300.00	24,000.00	-	23,000.00	15,169.08	7,830.92
<b>Snow Removal</b>	<b>26-290</b>						
Salaries and Wages	26-290-1	-	-	-	-	-	-
Other Expenses	26-290-2	1,000.00	1,000.00	-	1,000.00	-	1,000.00
<b>Sanitation/Solid Waste Collection:</b>	<b>26-305</b>						
Salaries and Wages	26-305-1	60,850.00	58,500.00	-	58,500.00	53,958.35	4,541.65
Other Expenses	26-305-2	39,500.00	39,500.00	-	41,395.00	40,704.58	690.42
<b>Public Buildings and Grounds:</b>	<b>26-310</b>						
Salaries and Wages	26-310-1	53,050.00	50,950.00	-	50,950.00	48,287.23	2,662.77
Other Expenses	26-310-2	16,200.00	16,500.00	-	16,500.00	13,963.30	2,536.70
<b>Recycling:</b>	<b>26-306</b>						
Salaries and Wages	26-306-1	97,500.00	96,800.00	-	96,800.00	91,150.44	5,649.56
Other Expenses	26-306-2	32,300.00	8,950.00	-	20,450.00	17,326.57	3,123.43

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations within "CAPS" - (continued)	FCOA	Appropriated				Expended 2008	
		for 2009	for 2008	for 2008 By Emergency Appropriations	Total for 2008 As Modified By All Transfers	Paid or Charged	Reserved
<b>PUBLIC WORKS FUNCTIONS: (Continued)</b>							
<b>Vehicle Maintenance</b>	<b>26-315</b>						
Other Expenses	26-315-2	26,300.00	22,000.00	-	23,500.00	17,462.58	6,037.42
<b>Community/Condominium Services Act:</b>							
Other Expenses	26-325-2	40,000.00	40,000.00	-	40,000.00	27,692.34	12,307.66
<b>HEALTH AND HUMAN SERVICES:</b>							
<b>Board of Health</b>	<b>27-330</b>						
Salaries and Wages	27-330-1	65,700.00	65,850.00	-	65,850.00	62,741.57	3,108.43
Other Expenses	27-330-2	6,000.00	8,500.00	-	8,500.00	4,821.13	3,678.87
<b>Environmental Commission (NJS 40:56A-1)</b>	<b>27-335</b>						
Other Expenses	27-335-2	700.00	3,805.00	-	3,805.00	3,803.91	1.09
<b>Child Care Centers-Contracts (NJS 40:223-8:14)</b>	<b>27-360</b>						
Other Expenses-Better Beginnings Day Care	27-360-2	8,500.00	8,500.00	-	8,500.00	8,500.00	-
Other Expenses-Hightstown/E. Windsor	27-360-2	4,000.00	4,000.00	-	4,000.00	4,000.00	-
<b>Animal Control</b>	<b>27-340</b>						
Other Expenses	27-340-2	100.00	100.00	-	100.00	-	100.00
<b>PARKS AND RECREATION:</b>							
<b>Maintenance of Parks:</b>	<b>28-375</b>						
Salaries and Wages	28-375-1	82,367.75	79,150.00	-	79,150.00	75,109.38	4,040.62
Other Expenses	28-375-2	3,000.00	3,000.00	-	3,000.00	2,298.10	701.90
<b>Recreation &amp; Open Space (Parks Commission)</b>							
Salaries and Wages	28-370-1	10,000.00	10,000.00	-	10,000.00	10,000.00	-
Other Expenses	28-370-2	10,700.00	10,700.00	-	10,700.00	8,357.22	2,342.78
<b>OTHER COMMON OPERATING FUNCTIONS</b>							
<b>(UNCLASSIFIED):</b>							
Celebration of Public Events	<b>30-420</b>						
Other Expenses	30-420-2	1,700.00	1,800.00	-	1,800.00	1,694.00	106.00
Accumulated Sick & Vacation	<b>30-415</b>						
Other Expenses	30-415-2	67,500.00	65,000.00	-	65,000.00	64,768.96	231.04
Postage and Shipping Charges	<b>30-421</b>						
Other Expenses	30-421-2	8,800.00	7,500.00	-	7,500.00	4,986.12	2,513.88
<b>UTILITY EXPENSE &amp; BULK PURCHASES:</b>							
Gasoline & Diesel Fuel	<b>31-447-2</b>	70,700.00	71,500.00	-	72,600.00	66,737.87	5,862.13
Electricity	<b>31-430-2</b>	56,000.00	60,000.00	-	60,000.00	53,266.51	6,733.49
Telephone	<b>31-440-2</b>	48,550.00	50,000.00	-	52,300.00	46,767.72	5,532.28
Natural Gas	<b>31-446-2</b>	21,700.00	24,000.00	-	24,000.00	20,829.34	3,170.66
Street Lighting	<b>31-435-2</b>	45,000.00	50,000.00	-	50,000.00	40,020.84	9,979.16
<b>LANDFILL/SOLID WASTE DISPOSAL COSTS:</b>							
Landfill Disposal Costs	<b>32-465</b>						
Other Expenses	32-465-2	192,000.00	185,000.00	-	185,000.00	166,605.09	18,394.91
<b>MUNICIPAL COURT</b>							
Salaries and Wages	<b>43-490-1</b>	158,950.00	158,950.00	-	158,950.00	157,234.75	1,715.25
Other Expenses	<b>43-490-2</b>	11,850.00	16,325.00	-	14,825.00	10,450.46	4,374.54
<b>Uniform Construction Code - Appropriations Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)</b>	xxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
State Uniform Construction Code	<b>22-195</b>						
Salaries and Wages	22-195-1	108,850.00	108,000.00	-	108,000.00	107,999.46	0.54
Other Expenses	22-195-2	9,000.00	14,000.00	-	8,600.00	4,009.47	4,590.53
Housing Code Enforcement							
Salaries and Wages	25-195-1	27,650.00	25,000.00	-	26,780.00	26,779.71	0.29
Other Expenses	25-195-2	500.00	700.00	-	700.00	-	700.00
<b>Total Operations {Item 8(A)} within "CAPS"</b>	<b>34-199</b>	4,276,517.75	4,071,085.00	-	4,070,374.50	3,887,141.29	183,233.21
<b>B. Contingent</b>	<b>35-470</b>			xxxxxxxxxxxxxx			
<b>Total Operations Including Contingent -     within "CAPS"</b>	<b>34-201</b>	4,276,517.75	4,071,085.00	-	4,070,374.50	3,887,141.29	183,233.21
<b>Detail:</b>							
<b>Salaries &amp; Wages</b>	<b>34-201-1</b>	2,625,547.75	2,543,190.00	-	2,543,190.00	2,507,771.34	35,418.66
<b>Other Expenses (Including Contingent)</b>	<b>34-201-2</b>	1,650,970.00	1,527,895.00	-	1,527,184.50	1,379,369.95	147,814.55

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2008	
		for 2009	for 2008	for 2008 By Emergency Appropriations	Total for 2008 As Modified By All Transfers	Paid or Charged	Reserved
<b>(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"</b>	XXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
<b>(1) DEFERRED CHARGES</b>	XXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Emergency Authorizations	<b>46-870</b>	-	-	XXXXXXXXXXXXXX	-	-	XXXXXXXXXXXXXX
				XXXXXXXXXXXXXX			XXXXXXXXXXXXXX
<b>(2) STATUTORY EXPENDITURES:</b>	XXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	<b>36-471</b>	59,680.00	1.00	-	1.00	-	1.00
Social Security System (O.A.S.I.)	<b>36-472</b>	130,000.00	126,000.00	-	126,000.00	122,988.24	3,011.76
Consolidated Police and Firemen's Pension Fund	<b>36-474</b>	-	-	-	-	-	-
Police and Firemen's Retirement System of N.J.	<b>36-475</b>	138,700.00	-	-	-	-	-
Defined Contribution Benefit Plan	<b>36-477</b>	999.00	1,000.00	-	1,000.00	-	1,000.00
<b>Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"</b>	<b>34-209</b>	329,379.00	127,001.00	-	127,001.00	122,988.24	4,012.76
<b>(H-1) Total General Appropriations for Municipal Purposes within "CAPS"</b>	<b>34-299</b>	4,605,896.75	4,198,086.00	-	4,197,375.50	4,010,129.53	187,245.97

**(A) Operations - Excluded from "CAPS"**

Police and Firemen's Retirement System of N.J.	<b>36-475-2</b>	-	256,889.00	-	256,889.00	256,889.00	-
Public Employees' Retirement System of N.J.	<b>36-471-2</b>	-	72,980.48	-	72,980.48	72,980.48	-
Length of Service Award Program (LOSAP)	<b>43-500</b>						
Other Expenses	<b>43-500-2</b>	40,650.00	39,150.00	-	39,150.00	39,150.00	-
Recycling Tax (P.L. 2007, C.311)	<b>32-465-2</b>	4,500.00	3,850.00	-	4,450.00	4,001.01	448.99
<b>Total Other Operations - Excluded from "CAPS"</b>	<b>34-300</b>	45,150.00	372,869.48	-	373,469.48	373,020.49	448.99

**Shared Service Agreements**

Implementation of 911	<b>42-305</b>						
Salaries and Wages	<b>42-305-1</b>	97,500.00	96,250.00	-	96,250.00	93,986.61	2,263.39
Other Expenses	<b>42-305-2</b>	57,900.00	46,700.00	-	46,700.00	15,104.88	31,595.12
MCIA Recycling	<b>42-306</b>						
Other Expenses	<b>42-306-2</b>	-	49,500.00	-	49,500.00	30,879.52	11,620.48
Senior Citizens-Program Service Center	<b>42-307</b>						
Other Expenses	<b>42-307-2</b>	23,500.00	27,050.00	-	27,160.50	27,160.11	0.39
Senior Citizens-Transportation	<b>42-307</b>						
Other Expenses	<b>42-307-2</b>	2,180.00	2,180.00	-	2,180.00	2,180.00	-
Health Services	<b>42-309</b>						
Salaries and Wages	<b>42-309-1</b>	28,300.00	28,300.00	-	28,300.00	27,249.02	1,050.98
Other Expenses	<b>42-309-2</b>	24,550.00	23,600.00	-	23,600.00	23,547.00	53.00
Emergency Medical Services	<b>42-310</b>						
Other Expenses	<b>42-310-2</b>	223,800.00	215,000.00	-	215,000.00	208,044.03	6,955.97
Zoning Officer	<b>42-311</b>						
Other Expenses	<b>42-311-2</b>	-	6,500.00	-	6,500.00	4,297.70	1,202.30
Vehicle Maintenance Services	<b>42-312</b>						
Other Expenses	<b>42-312-2</b>	12,000.00	5,000.00	-	5,000.00	4,491.35	508.65
<b>Total Shared Service Agreements</b>	<b>42-999</b>	469,730.00	500,080.00	-	500,190.50	436,940.22	55,250.28

**Public and Private Programs Offset by Revenues**

Clean Communities Program	<b>41-770-2</b>	5,975.18	5,944.88	-	5,944.88	5,944.88	-
Drunk Driving Enforcement Fund	<b>41-745-2</b>	-	10,457.77	-	10,457.77	10,457.77	-
Body Armor Replacement Grant	<b>41-710-2</b>	-	2,848.49	-	2,848.49	2,848.49	-
Recycling Tonnage Grant	<b>41-701-2</b>	-	5,384.82	-	5,384.82	5,384.82	-
Alcohol Education and Rehabilitation Fund	<b>41-702-2</b>	-	13,011.56	-	13,011.56	13,011.56	-
Matching Funds for Grants	<b>41-899</b>	-	-	-	-	-	-
JIF Safety Grant	<b>41-711-2</b>	-	1,652.00	-	1,652.00	1,652.00	-
NJ Historic Trust - Stockton St.	<b>41-717-2</b>	-	-	-	-	-	-
Domestic Violence Training Grant	<b>41-718-2</b>	-	-	-	-	-	-
Over the Limit -Under Arrest	<b>41-719-2</b>	-	5,000.00	-	5,000.00	5,000.00	-
Healthy Hightstown Program	<b>41-720-2</b>	-	2,500.00	-	2,500.00	2,500.00	-
Click It or Ticket Grant	<b>41-721-2</b>	-	4,000.00	-	4,000.00	4,000.00	-
SHARE Program Grant	<b>41-722-2</b>	10,000.00	45,873.00	-	45,873.00	45,873.00	-
<b>Total Public and Private Programs Offset by Revenues</b>	<b>40-999</b>	15,975.18	96,672.52	-	96,672.52	96,672.52	-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2008	
		for 2009	for 2008	for 2008 By Emergency Appropriations	Total for 2008 As Modified By All Transfers	Paid or Charged	Reserved
<b>Total Operations - Excluded from "CAPS"</b>	<b>34-305</b>	530,855.18	969,622.00	-	970,332.50	906,633.23	55,699.27
<b>Detail:</b>							
Salaries and Wages	34-305-1	125,800.00	124,550.00	-	124,550.00	121,235.63	3,314.37
Other Expenses	34-305-2	405,055.18	845,072.00	-	845,782.50	785,397.60	52,384.90

**(C) Capital Improvements - Excluded from "CAPS"**

Down Payments on Improvements	44-902	-	-	-	-	-	-
Capital Improvement Fund	44-901	20,000.00	20,000.00	XXXXXXXXXXXX	20,000.00	20,000.00	-
<b>Total Capital Improvements Excluded from "CAPS"</b>	<b>44-999</b>	20,000.00	20,000.00	-	20,000.00	20,000.00	-

**(D) Municipal Debt Service - Excluded from "CAPS"**

Payment of Bond Principal	45-920	90,000.00	60,000.00	-	60,000.00	60,000.00	XXXXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925	-	146,821.00	-	146,821.00	146,821.00	XXXXXXXXXXXX
Interest on Bonds	45-930	224,085.00	5,580.00	-	5,580.00	5,577.50	XXXXXXXXXXXX
Interest on Notes	45-935	21,870.00	172,700.00	-	172,700.00	160,781.26	XXXXXXXXXXXX
<b>Green Trust Loan Program:</b>	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Loan Repayments for Principal and Interest	45-940	-	-	-	-	-	XXXXXXXXXXXX
<b>Capital Lease Obligations Approved Prior to 7/1/2007</b>							XXXXXXXXXXXX
Principal	45-941	30,332.00	29,060.00	-	29,060.00	29,060.00	XXXXXXXXXXXX
Interest	45-941	1,668.00	2,940.00	-	2,940.00	2,936.94	XXXXXXXXXXXX
<b>Capital Lease Obligations Approved After 7/1/2007</b>							XXXXXXXXXXXX
Principal	45-941	-	-	-	-	-	XXXXXXXXXXXX
Interest	45-941	-	-	-	-	-	XXXXXXXXXXXX
<b>Total Municipal Debt Service - Excluded from "CAPS"</b>	<b>45-999</b>	367,955.00	417,101.00	-	417,101.00	405,176.70	XXXXXXXXXXXX

**(E) Deferred Charges - Municipal - Excluded from "CAPS"**

<b>(1) DEFERRED CHARGES:</b>	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Emergency Authorizations	46-870	-	-	XXXXXXXXXXXX	-	-	XXXXXXXXXXXX
Special Emergency Authorizations - 5 Years (N.J.S. 40A:44-55)	46-875	32,000.00	32,000.00	XXXXXXXXXXXX	32,000.00	32,000.00	XXXXXXXXXXXX
Special Emergency Authorizations - 3 Years (N.J.S. 40A:4-55.1 & 40A:4-55.13)	46-871	-	-	XXXXXXXXXXXX	-	-	XXXXXXXXXXXX
<b>Total Deferred Charges - Municipal - Excluded from "CAPS"</b>	<b>46-999</b>	32,000.00	32,000.00	XXXXXXXXXXXX	32,000.00	32,000.00	XXXXXXXXXXXX
<b>(F) Judgements (N.J.S.A. 40A:4-45.3cc)</b>	<b>37-480</b>	-	-	-	-	-	-
<b>(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 &amp; 17.3)</b>	<b>29-405</b>	54,820.00	59,968.00	XXXXXXXXXXXX	59,968.00	59,968.00	XXXXXXXXXXXX
<b>(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year</b>	<b>46-885</b>	-	-	XXXXXXXXXXXX	-	-	XXXXXXXXXXXX
<b>(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"</b>	<b>34-309</b>	1,005,630.18	1,498,691.00	-	1,499,401.50	1,423,777.93	55,699.27

<b>(O) Total General Appropriations - Excluded from "CAPS"</b>	<b>34-399</b>	1,005,630.18	1,498,691.00	-	1,499,401.50	1,423,777.93	55,699.27
<b>(L) Subtotal General Appropriations (Items (H-1) and (O))</b>	<b>34-400</b>	5,611,526.93	5,696,777.00	-	5,696,777.00	5,433,907.46	242,945.24
<b>(M) Reserve for Uncollected Taxes</b>	<b>50-899</b>	375,000.00	350,000.00	XXXXXXXXXXXX	350,000.00	350,000.00	XXXXXXXXXXXX
<b>9. Total General Appropriations</b>	<b>34-499</b>	5,986,526.93	6,046,777.00	-	6,046,777.00	5,783,907.46	242,945.24

**Summary of Appropriations**

<b>(H-1) Total General Appropriations for Municipal Purposes within "CAPS"</b>	<b>34-299</b>	4,605,896.75	4,198,086.00	-	4,197,375.50	4,010,129.53	187,245.97
<b>(A) Operations - Excluded from "CAPS"</b>	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Other Operations	34-300	45,150.00	372,869.48	-	373,469.48	373,020.49	448.99
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	469,730.00	500,080.00	-	500,190.50	436,940.22	55,250.28
Additional Appropriations Offset by Revs.	34-303	-	-	-	-	-	-
Public & Private Progs Offset by Revs.	40-999	15,975.18	96,672.52	-	96,672.52	96,672.52	-
<b>Total Operations - Excluded from "CAPS"</b>	<b>34-305</b>	530,855.18	969,622.00	-	970,332.50	906,633.23	55,699.27
<b>(C) Capital Improvements</b>	<b>44-999</b>	20,000.00	20,000.00	-	20,000.00	20,000.00	-
<b>(D) Municipal Debt Service</b>	<b>45-999</b>	367,955.00	417,101.00	-	417,101.00	405,176.70	XXXXXXXXXXXX
<b>(E) Deferred Charges - Excluded from "CAPS"</b>	<b>46-999</b>	32,000.00	32,000.00	XXXXXXXXXXXX	32,000.00	32,000.00	XXXXXXXXXXXX
<b>(F) Judgements</b>	<b>37-480</b>	-	-	-	-	-	-
<b>(G) Cash Deficit</b>	<b>46-885</b>	-	-	XXXXXXXXXXXX	-	-	XXXXXXXXXXXX
<b>(K) Local District School Purposes</b>	<b>29-410</b>	-	-	-	-	-	XXXXXXXXXXXX
<b>(N) Transferred to Board of Education</b>	<b>29-405</b>	54,820.00	59,968.00	XXXXXXXXXXXX	59,968.00	59,968.00	XXXXXXXXXXXX
<b>(M) Reserve for Uncollected Taxes</b>	<b>50-899</b>	375,000.00	350,000.00	XXXXXXXXXXXX	350,000.00	350,000.00	XXXXXXXXXXXX
<b>Total General Appropriations</b>	<b>34-499</b>	5,986,526.93	6,046,777.00	-	6,046,777.00	5,783,907.46	242,945.24

**DEDICATED WATER/SEWER UTILITY BUDGET**

10. DEDICATED REVENUES FROM WATER/SEWER UTILITY	FCOA	Anticipated		Realized in Cash in 2008
		2009	2008	
<b>Operating Surplus Anticipated</b>	<b>08-501</b>	189,702.00	97,000.00	97,000.00
<b>Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b>	<b>08-502</b>	-	-	-
<b>Total Operating Surplus Anticipated</b>	<b>08-500</b>	189,702.00	97,000.00	97,000.00
Rents	08-503	2,367,000.00	2,137,985.14	2,367,112.03
Miscellaneous	08-505	480,000.00	524,200.75	984,961.24
<b>Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services</b>	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Additional Miscellaneous Revenues	08-505	-	136,453.33	-
Additional Rents	08-503	-	85,927.30	-
Deficit (General Budget)	08-549	-	-	-
<b>Total Sewer Utility Revenues</b>	<b>08-599</b>	<b>3,036,702.00</b>	<b>2,981,566.52</b>	<b>3,449,073.27</b>

**DEDICATED WATER/SEWER UTILITY BUDGET - (Continued)**

11. APPROPRIATIONS FOR WATER/SEWER UTILITY	FCOA	Appropriated				Expended 2008	
		for 2009	for 2008	for 2008 By Emergency Appropriation	Total for 2008 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Salaries and Wages	55-501	981,500.00	982,050.00	-	982,050.00	961,912.34	20,137.66
Other Expenses	55-502	1,303,000.00	1,241,650.00	-	1,241,650.00	1,171,378.23	70,271.77
<b>Capital Improvements:</b>	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Down Payments on Improvements	55-510	-	-	-	-	-	-
Capital Improvement Fund	55-511	4,100.00	-	XXXXXXXXXXXX	-	-	-
Capital Outlay	55-512	35,000.00	-	-	-	-	-
<b>Debt Service:</b>	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Payment on Bond Principal	55-520	150,000.00	135,000.00	-	135,000.00	135,000.00	XXXXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	55-521	-	32,100.00	-	32,100.00	32,100.00	XXXXXXXXXXXX
Interest on Bonds	55-522	180,670.00	189,425.00	-	189,425.00	189,422.67	XXXXXXXXXXXX
Interest on Notes	55-523	6,226.00	15,000.00	-	15,000.00	15,000.00	XXXXXXXXXXXX
Wastewater and Water Supply Loan	55-524	271,571.00	272,790.00	-	272,790.00	265,221.25	XXXXXXXXXXXX
<b>Deferred Charges and Statutory Expenditures:</b>	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>DEFERRED CHARGES:</b>	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Emergency Authorizations	55-530	-	-	XXXXXXXXXXXX	-	-	XXXXXXXXXXXX
<b>STATUTORY EXPENDITURES:</b>	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Contribution To: Public Employees' Retirement System	55-540	32,135.00	41,051.52	-	41,051.52	41,051.52	-
Social Security System (O.A.S.I.)	55-541	70,000.00	70,000.00	-	70,000.00	65,978.30	4,021.70
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	55-542	2,500.00	2,500.00	-	2,500.00	2,500.00	-
<b>TOTAL WATER/SEWER UTILITY APPROPRIATIONS</b>	<b>55-599</b>	<b>3,036,702.00</b>	<b>2,981,566.52</b>	<b>-</b>	<b>2,981,566.52</b>	<b>2,879,564.31</b>	<b>94,431.13</b>

**DEDICATED ASSESSMENT BUDGET UTILITY**

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2008
		2009	2008	
Assessment Cash	53-101			
Deficit (Utility Budget)	53-885			
Total Utility Assessment Revenues	53-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2008
		2009	2008	Paid or Charged
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total Utility Assessment Appropriations	53-999			

Dedication by Rider - (N.J.S. 40A:4-39) "The dedicated revenues anticipated during the year 2009 from Animal Control, State or Federal Aid for Maintenance of Libraries, Bequest, Escheat; Federal Grant; Construction Code Fees Due Hackensack Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act-Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse-Program Income; Housing and Community Development Act of 1974; Recycling Program (PL 1981 c278 Amended by PL 1987, c102); Parking Offenses Adjudication Act (PL 1989, C.137); Borough Taxpayer-Subdivision and Site Plan; Developer's Escrow Fund (N.J.S.A. 40:55D-53.1); Disposal of Forfeited Property (PL 1986, C195); 3rd Party: Plumbing and Electrical Inspections Construction Code Fees N.J.S.A. 52:27D-126a and NJAC 5:23-4.17; Municipal Public Defender P.L. 1997 c.256; Acceptance of Bequests/Gifts N.J.S.A. 40A:5-29; Accumulated Absences N.J.A.C. 5:30-15; Body Armor Donations N.J.S.A. 40A:5-29; Workers Compensation Insurance Fund (N.J.S.A. 40A:10-13); Developers Donations N.J.S.A. 40A:5-29; Uniform Fire Safety Act Penalty Monies (N.J.S.A. 52:27D-192 et seq); Tree Planting Program Donations N.J.S.A. 40A:5-29; Memorial Parade Donations N.J.S.A. 40A:5-29; Small Cities: Revolving Loan Fund; Regional Contributions Agreement; Snow Removal Trust Fund P.L. 2001, c.138; Animal Welfare Donations N.J.S.A. 40A:5-29; Police K9 Unit Donations N.J.S.A. 40A:5-29; Hightstown Skatepark Donations N.J.S.A. 40A:5-29; Borough Fair Donations N.J.S.A. 40A:5-29; Green Machine Street Sweeper Donations N.J.S.A. 40A:5-29; Pedal Boat Donations N.J.S.A. 40A:5-29 are hereby anticipated as revenue and are hereby appropriated for the purposes to which said revenue is dedicated by statute or other legal requirement."

**APPENDIX TO BUDGET STATEMENT**

**CURRENT FUND BALANCE SHEET - DECEMBER 31, 2008**

**COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS**

ASSETS		
Cash and Investments	1110100	985,465.27
Due from State of N.J. (c.20, P.L. 1971)	1111000	2,377.40
Federal and State Grants Receivable	1110200	-
Receivables with Offsetting Reserves:	XXXXXX	XXXXXXXXXXXX
Taxes Receivable	1110300	333,838.67
Tax Title Liens Receivable	1110400	45,151.70
Property Acquired by Tax Title Lien Liquidation	1110500	-
Other Receivables	1110600	367.90
Deferred Charges Required to be in 2009 Budget	1110700	32,000.00
Deferred Charges Required to be in Budgets Subsequent to 2009	1110800	64,000.00
<b>Total Assets</b>	<b>1110900</b>	<b>1,463,200.94</b>
LIABILITIES, RESERVES AND SURPLUS		
*Cash Liabilities	2110100	694,987.29
Reserves for Receivables	2110200	379,358.27
Surplus	2110300	388,855.38
<b>Total Liabilities, Reserves and Surplus</b>		<b>1,463,200.94</b>

		YEAR 2008	YEAR 2007
Surplus Balance, January 1st	2310100	497,672.01	540,749.39
<b>CURRENT REVENUE ON A CASH BASIS:</b>			
Current Taxes			
*(Percentage collected: 2008 97.60%, 2007 97.96%)	2310200	13,740,393.46	13,125,223.99
Delinquent Taxes	2310300	270,151.02	260,588.08
Other Revenues and Additions to Income	2310400	2,139,780.12	2,145,594.26
<b>Total Funds</b>	<b>2310500</b>	<b>16,647,996.61</b>	<b>16,072,155.72</b>
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>			
Municipal Appropriations	2310600	5,676,852.70	5,437,616.16
School Taxes (Including Local and Regional)	2310700	7,891,399.93	7,604,138.18
County Taxes (Including Added Tax Amounts)	2310800	2,688,804.38	2,528,781.05
Special District Taxes	2310900	-	-
Other Expenditures and Deductions from Income	2311000	2,084.22	3,948.32
<b>Total Expenditures and Tax Requirements</b>	<b>2311100</b>	<b>16,259,141.23</b>	<b>15,574,483.71</b>
Less: Expenditures to be Raised by Future Taxes	2311200	-	-
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>2311300</b>	<b>16,259,141.23</b>	<b>15,574,483.71</b>
<b>Surplus Balance - December 31st</b>	<b>2311400</b>	<b>388,855.38</b>	<b>497,672.01</b>

\*Nearest even percentage may be used

School Tax Levy Unpaid	2220100	-
Less: School Tax Deferred	2220200	-
*Balance Included in Above "Cash Liabilities"	2220300	-

**Proposed Use of Current Fund Surplus in 2009 Budget**

Surplus Balance December 31, 2008	2311500	388,855.38
Current Surplus Anticipated in 2009 Budget	2311600	365,000.00
Surplus Balance Remaining	2311700	3,855.38

**2009**

**CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM**

This section is included with the Annual Budget pursuant to N.J.A.C. 5:30-4. It does not in itself confer any authorization to raise or expend funds. Rather it is a document used as part of the local unit's planning and management program. Specific authorization to expend funds for purposes described in this section must be granted elsewhere, by a separate bond ordinance, by inclusion of a line item in the Capital Improvement Section of this budget, by an ordinance taking the money from the Capital Improvement Fund, or other lawful means.

**CAPITAL BUDGET -**

A plan for all capital expenditures for the current fiscal year.  
If no Capital Budget is included, check the reason why:

- Total capital expenditures this year do not exceed \$25,000, including appropriations for Capital Improvement Fund, Capital Line Items and Down Payments on Improvements.
- No Bond Ordinances are planned this year.

**CAPITAL IMPROVEMENT PROGRAM -**

A multi-year list of planned capital projects, including the current year.  
Check appropriate box for number of years covered, including current year:

- 3 years. (Population under 10,000)
- 6 years. (Over 10,000 and all county governments)
- \_\_\_ years, (Exceeding minimum time period)
- Check if municipality is under 10,000, has not expended more than \$25,000 annually for capital purposes in immediately previous three years, and is not adopting CIP.

**NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

The Capital Improvement Program sets forth a three-year plan for the Borough of Hightstown. This tentative plan represents in concept, equipment replacement and infrastructure improvements covering the years 2009-2011.

The projects and purchases listed represent tentative commitments by the Borough Council. Other desirable projects have not been included where the feasibility is in question or no direct commitment has been made. The Council will commit to the listed purchases or projects as funds become available. The commitments listed are subject to change during any current year review by the Borough Council.

**CAPITAL BUDGET (Current Year Action)  
2009**

Local Unit Borough of Hightstown - Mercer County

1 PROJECT TITLE	FCOA	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2009					6 TO BE FUNDED IN FUTURE YEARS
					5a 2009 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants In Aid and Other Funds	5e Debt Authorized	
BOROUGH GENERAL CAPITAL:										
Morrison Ave Improvements		C-1	292,000	-	-	5,800	-	171,000	115,200	-
Memorial Park Parking Lot Improvements		C-2	425,000	-	-	3,750	-	350,000	71,250	-
WATER SEWER SECTION:										
Morrison Ave. Water-Sewer Improvements		WS-1	215,000	-	-	4,100	-	129,000	81,900	-
<b>TOTALS - ALL PROJECTS</b>	<b>33-199</b>		<b>932,000</b>	<b>-</b>	<b>-</b>	<b>13,650</b>	<b>-</b>	<b>650,000</b>	<b>268,350</b>	<b>-</b>

**THREE YEAR CAPITAL PROGRAM - 2009-2011  
Anticipated Project Schedule and Funding Requirements**

Local Unit Borough of Hightstown - Mercer County

1 PROJECT TITLE	FCOA	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNTS PER BUDGET YEAR					
					5a 2009	5b 2010	5c 2011	5d 2012	5e 2013	5f 2014
BOROUGH GENERAL CAPITAL:										
Morrison Ave Improvements		C-1	292,000	2009	292,000	-	-	-	-	-
Memorial Park Parking Lot Improvements		C-2	425,000	2009	425,000	-	-	-	-	-
Various Road Improvements		C-3	300,000	Ongoing	-	150,000	150,000	-	-	-
WATER SEWER SECTION:										
Morrison Ave. Water-Sewer Improvements		WS-1	215,000	2009	215,000	-	-	-	-	-
Water -Sewer Improvements		WS-2	200,000	Ongoing	-	100,000	100,000	-	-	-
<b>TOTALS - ALL PROJECTS</b>	<b>33-299</b>		<b>1,432,000</b>		<b>932,000</b>	<b>250,000</b>	<b>250,000</b>	<b>-</b>	<b>-</b>	<b>-</b>

**THREE YEAR CAPITAL PROGRAM - 2009-2011  
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit Borough of Hightstown - Mercer County

1 PROJECT TITLE	FCOA	2 Estimated Total Cost	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants-In-Aid and Other Funds	BONDS AND NOTES			
			3a Current Year 2009	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
BOROUGH GENERAL CAPITAL:											
Morrison Ave Improvements		292,000	-	-	5,800	-	171,000	115,200	-	-	-
Memorial Park Parking Lot Improvements		425,000	-	-	3,750	-	350,000	71,250	-	-	-
Various Road Improvements		300,000	-	-	15,000	-	-	285,000	-	-	-
WATER SEWER SECTION:											
Morrison Ave. Water-Sewer Improvements		215,000	-	-	4,100	-	129,000	81,900	-	-	-
Water -Sewer Improvements		200,000	-	-	-	-	-	-	200,000	-	-
<b>TOTALS - ALL PROJECTS</b>	<b>33-399</b>	<b>1,432,000</b>	<b>-</b>	<b>-</b>	<b>28,650</b>	<b>-</b>	<b>650,000</b>	<b>553,350</b>	<b>200,000</b>	<b>-</b>	<b>-</b>

**Annual List of Change Orders Approved  
Pursuant to N.J.A.C. 5:30-11**

Contracting Unit: BOROUGH OF HIGHTSTOWN

Year Ending: December 31, 2008

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.A.C. 5:30-11.1 et. seq. Please identify each change order by name of the project.

1. None.
- 2.
- 3.
- 4.

For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.)

If you have not had a change order exceeding the 20 percent threshold for the year indicated above, please check here  and certify below.

Date \_\_\_\_\_

Clerk of the Governing Body \_\_\_\_\_